

Comptroller's Directive No. 2-04
Attachment 23
Government-wide Payables and Other Accruals at June 30

Purpose	This attachment is to identify other accrual information after August 31, 2004, which has not been reported via the supplemental information or the other attachments in this Directive. This attachment is similar to prior year's Attachment 24.
Applicable agencies	All agencies with CARS activity for those funds that are not included in the agency submitted financial statement templates or other submissions.
Due date	September 23, 2004
Submission information	<p>Contact DOA if the agency has any problems with the files.</p> <p>After downloading the files, rename the spreadsheet file using the agency number followed by Att23. For example, agency 151 should rename its Attachment 23.xls file as 151Att23.xls.</p> <p>Submit the excel spreadsheet electronically to finrept@doa.virginia.gov.</p> <p>Copy APA via E-mail to: APAFinRept@apa.state.va.us.</p> <p>Do <u>not</u> submit paper copies of the excel attachment.</p>

Comptroller's Directive No. 2-04
Attachment 23
Government-wide Payables and Other Accruals at June 30

**Attachment
revisions**

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the [Revision Control Log Tab](#) in the attachment excel file.**

Enter the revision date, applicable excel file tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Background

GASBS No. 34 requires a Government-wide Statement of Net Assets and Statement of Activities to be prepared on the economic resources measurement focus and full accrual basis of accounting. As such, each agency must analyze and list any other accruals after August 31, 2004. An example of this would be accounts payable. Agencies **need not** list any accruals between July 1, 2004 and August 31, 2004 because DOA can retrieve that information through the "P" and "N" voucher process.

**Additional
consideration**

In analyzing expenditures that should be accrued (like payables) after August 31, 2004, each agency must consider whether those expenditures are exchange or non-exchange transactions. For nonexchange transactions, follow guidelines in GASBS No. 33 and GASBS No. 36. See also the [GASBS No. 33 – Nonexchange Transactions Overview](#) section in this Directive.

Comptroller's Directive No. 2-04
Attachment 23
Government-wide Payables and Other Accruals at June 30

**Spreadsheet
instructions**

Follow the instructions below in order to identify accrual information to be paid after August 31, 2004:

Step	Action
1	Indicate whether the agency has full accrual information to report to DOA.
2	Provide a brief description of the accrual for each row of information.
3	Record the fund / fund detail. This should be entered as a numeric field. (When fund / fund detail 0100 is entered as a numeric field, it will show on the spreadsheet as 100.)
4	<p>Record the function of the expenditures. A drop-down list is available. Click the cell, click on the arrow, and click on the function. Functional codes are the first number in every program code. For example, program code 1031000 "Community Services" would fall under the "Education" function. Each functional code and its corresponding description is below.</p> <p>1 – Education 3 – Administration of Justice 4 – Individual and Family Services 5 – Resources and Economic Development 6 – Transportation 7 – General Government 8 – Enterprise 9 – Capital Outlay</p> <p>If the accrual is not for an expenditure, leave the cell blank and go to step 5.</p>
5	<p>If the other accrual corresponds to a revenue (i.e., revenue refund), enter the 5 digit revenue source code. This must be entered as a numeric field. When the revenue source code 01000 is entered as a numeric field it will show on the spreadsheet as 1000.</p> <p>If the other accrual is not related to revenue, leave cell blank and go to step 7.</p>

Continued on next page

Comptroller's Directive No. 2-04
Attachment 23
Government-wide Payables and Other Accruals at June 30

Spreadsheet instructions (continued)

Step	Action
6	<p>Record the <u>GASBS No. 34</u> Government-wide revenue classification of the revenues. A drop-down list is available. Click on the cell, click on the arrow, and click on the appropriate classification. Refer to the <u>GASBS No. 34 Government-wide Revenue Classification Table</u> on DOA's website at <u>www.doa.state.va.us</u> for the proper classifications. Click on the "Financial Reporting" button. Then click on "Financial Statement Directives." The classifications are listed below:</p> <p>GR-Taxes GR-Investment earnings GR-Grants/Cont. not restricted to S. P. GR-Miscellaneous Endowments/Permanent Fund Principal PR-Chgs/1-Education PR-Chgs/3-Administration of Justice PR-Chgs/4-Individual and Family Services PR-Chgs/5-Resources and Economic Develop PR-Chgs/6-Transportation PR-Chgs/7-General Government PR-Chgs/8-Enterprise PR-Oper/1-Education PR-Oper/3-Administration of Justice PR-Oper/4-Individual and Family Services PR-Oper/5-Resources and Economic Develop PR-Oper/6-Transportation PR-Oper/7-General Government PR-Oper/8-Enterprise PR-Cap/1-Education PR-Cap/3-Administration of Justice PR-Cap/4-Individual and Family Services PR-Cap/5-Resources and Economic Develop PR-Cap/6-Transportation PR-Cap/7-General Government PR-Cap/8-Enterprise Not Applicable – Fiduciary Fund</p>

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Comptroller's Directive No. 2-04
Attachment 23
Government-wide Payables and Other Accruals at June 30

Spreadsheet instructions (continued)

Step	Action
6 (Continued)	Below is a crosswalk of the acronyms: GR – General Revenues Cont. – Contributions S. P. – Specific Program PR – Program Revenue Charges – Charges for Goods/Services Oper – Operating Grants and Contributions Cap – Capital Grants and Contributions Note: The program revenues are followed by the related function.
7	Record the amount. Round amounts to the nearest dollar.

**Final
instructions
other accruals**

Ensure all full accrual items that should be reported on the Government-wide statements have been listed. EXCLUDE amounts recorded on CARS or submitted via other attachments or supplemental requirements from this attachment. If your agency has additional full accrual activity that is not reflected in this spreadsheet, contact DOA and notify them of the additional activity. Provide these additional entries to DOA.

Complete **Variance Explanation Tab** as indicated on the **Other Accruals Detail Tab**.

DOA may contact your agency to clarify or find out more information regarding the full accrual entries.

MAINTAIN DETAIL SUPPORTING DOCUMENTS FOR THE AUDITOR OF PUBLIC ACCOUNTS TO REVIEW.

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